

General Fund Year-to-Date Summary
March 31, 2022
50% of Fiscal Year

| | Original Budget | Budget Adjustments | Amended Budget | Projection | Budget vs Projection | Year-to Date Actual | Percent of Budget | Budget Balance |
|---|--------------------|-----------------------|-------------------|------------------|-------------------------|------------------------|----------------------|--------------------|
| Revenues: | | | | | | | | |
| Taxes | 7,364,494 | - | 7,364,494 | 7,771,309 | 406,815 | 6,338,865 | 86.1% | (1,025,629) |
| Franchise Fees | 618,200 | - | 618,200 | 625,200 | 7,000 | 183,335 | 29.7% | (434,865) |
| Interest | 8,000 | - | 8,000 | 8,000 | - | 1,104 | 13.8% | (6,896) |
| Permits | 400,000 | - | 400,000 | 405,000 | 5,000 | 188,604 | 47.2% | (211,396) |
| Animal Control | 1,250 | - | 1,250 | 950 | (300) | 515 | 41.2% | (735) |
| Fines & Forfeitures | 129,923 | - | 129,923 | 164,923 | 35,000 | 89,398 | 68.8% | (40,525) |
| Fees & Services | 278,251 | - | 278,251 | 280,751 | 2,500 | 139,063 | 50.0% | (139,188) |
| Miscellaneous Income | 13,400 | - | 13,400 | 49,744 | 36,344 | 43,875 | 327.4% | 30,475 |
| <i>Subtotal Revenues</i> | <u>8,813,518</u> | <u>-</u> | <u>8,813,518</u> | <u>9,305,876</u> | <u>492,358</u> | <u>6,984,758</u> | <u>79.3%</u> | <u>(1,828,760)</u> |
| Transfers from Other Funds | 250,000 | 31,060 | 281,060 | 281,060 | - | 31,060 | 11.1% | (250,000) |
| Total Revenues | 9,063,518 | 31,060 | 9,094,578 | 9,586,936 | 492,358 | 7,015,818 | 77.14% | (2,078,760) |
| Expenditures: | | | | | | | | |
| Personnel | 5,205,922 | - | 5,205,922 | 4,781,918 | (424,004) | 2,074,724 | 39.85% | 3,131,198 |
| Supplies, Maintenance & Operations | 1,325,097 | (6,653) | 1,318,444 | 1,326,892 | 8,448 | 111,648 | 8.47% | 1,206,796 |
| Professional Services | 1,427,218 | 42,199 | 1,469,417 | 1,420,033 | (49,385) | 636,610 | 43.32% | 832,807 |
| Shared Services | 513,773 | (67,100) | 446,673 | 419,430 | (27,243) | 253,743 | 56.81% | 192,930 |
| Capital Outlay | 389,500 | 29,058 | 418,558 | 418,558 | - | 70,124 | 16.75% | 348,434 |
| <i>Subtotal Expenditures</i> | <u>8,861,510</u> | <u>(2,496)</u> | <u>8,859,014</u> | <u>8,366,830</u> | <u>(492,184)</u> | <u>3,146,849</u> | <u>35.52%</u> | <u>5,712,165</u> |
| Transfers to Other Funds | 1,140,185 | 43,900 | 1,184,085 | 1,184,085 | - | 1,184,085 | 100.00% | - |
| Total Expenditures | 10,001,695 | 41,404 | 10,043,099 | 9,550,915 | (492,184) | 4,330,934 | 43.12% | 5,712,165 |
| Transfer to Operating Reserve | 390,000 | - | 390,000 | 390,000 | - | 390,000 | | |
| Transfer To/(From) Allocated Fund Balance | - | - | - | - | - | | | |
| Transfer To/(From) Restricted Fund Balance | 4,723 | - | 4,723 | 12,582 | 7,859 | 10,715 | | |
| Transfer To/(From) Unallocated Fund Balance | (1,332,900) | (10,344) | (1,343,244) | (366,561) | 966,339 | 2,284,169 | | |
| Total Change in Fund Balance | (938,177) | (10,344) | (948,521) | 36,021 | 974,198 | 2,684,884 | | |

Revenue Detail
March 31, 2022
50% of Fiscal Year

| Revenue Type | Budget | Budget Amendments | Amended Budget | Projection | Year-to-Date Actual | Percent of Budget | Budget Balance | Comments | |
|--------------------------------|--------------------------------------|-------------------|------------------|------------------|---------------------|-------------------|--------------------|--------------------|---|
| Taxes | | | | | | | | | |
| 01-400-110 | General Property | 5,714,476 | - | 5,714,476 | 5,943,289 | 5,697,626 | 99.7% | (16,850) | Increased projection based on new levy after ARB adjustments. |
| 01-400-111 | Delinquent Property | 30,000 | - | 30,000 | 50,000 | 47,997 | 160.0% | 17,997 | Higher collection of delinquent taxes. |
| 01-400-112 | Penalty & Interest | 25,000 | - | 25,000 | 26,000 | 25,569 | 102.3% | 569 | |
| 01-400-120 | Mixed Beverage | 25,000 | - | 25,000 | 25,000 | 12,038 | 48.2% | (12,962) | Mixed Bev Tax posted through Feb-22. |
| 01-400-121 | Local Sales | 1,046,679 | - | 1,046,679 | 1,151,347 | 370,423 | 35.4% | (676,256) | Sales Tax posted through Jan-22 |
| 01-400-122 | Street Maintenance | 261,669 | - | 261,669 | 287,836 | 92,606 | 35.4% | (169,064) | Sales Tax posted through Jan-22 |
| 01-400-123 | Property Reduction | 261,669 | - | 261,669 | 287,836 | 92,606 | 35.4% | (169,064) | Sales Tax posted through Jan-22 |
| | Total Taxes | 7,364,494 | - | 7,364,494 | 7,771,309 | 6,338,865 | 86.1% | (1,025,629) | |
| Franchise Fees | | | | | | | | | |
| 01-400-215 | Time Warner Cable | 62,000 | - | 62,000 | 62,000 | 15,034 | 24.2% | (46,966) | 1st quarter franchise fee received. |
| 01-400-220 | GVTC Cable/Telephone | 63,000 | - | 63,000 | 65,000 | 17,135 | 27.2% | (45,865) | 1st quarter franchise fee received. |
| 01-400-230 | AT&T Cable/Telephone | 3,500 | - | 3,500 | 3,500 | 637 | 18.2% | (2,863) | 1st quarter franchise fee received. |
| 01-400-235 | Miscellaneous | 1,000 | - | 1,000 | 500 | 141 | 14.1% | (859) | |
| 01-400-240 | City Public Service | 370,000 | - | 370,000 | 371,000 | 114,808 | 31.0% | (255,192) | Franchise fee received through Jan-22. |
| 01-400-250 | Pedernales Electric Company | 70,000 | - | 70,000 | 72,500 | 19,698 | 28.1% | (50,302) | 1st quarter franchise fee received. |
| 01-400-255 | Grey Forest Utilities | 16,500 | - | 16,500 | 17,500 | 6,619 | 40.1% | (9,881) | 1st quarter franchise fee received. |
| 01-400-260 | Garbage Regular | 30,000 | - | 30,000 | 30,000 | 7,719 | 25.7% | (22,281) | 1st quarter franchise fee received. |
| 01-400-265 | Garbage Recycling | 2,200 | - | 2,200 | 3,200 | 1,546 | 70.3% | (654) | Received franchise fee through Feb-22. Increased projection. |
| | Total Franchise Fees | 618,200 | - | 618,200 | 625,200 | 183,335 | 29.7% | (434,865) | |
| Interest | | | | | | | | | |
| 01-400-310 | Bank/Investment Interest | 8,000 | - | 8,000 | 8,000 | 1,104 | 13.8% | (6,896) | |
| | Total Interest | 8,000 | - | 8,000 | 8,000 | 1,104 | 13.8% | (6,896) | |
| Permits | | | | | | | | | |
| 01-400-411 | New Residential Permits | 310,000 | - | 310,000 | 310,000 | 127,859 | 41.2% | (182,141) | |
| 01-400-412 | New Commercial Permits | 10,000 | - | 10,000 | - | - | 0.0% | (10,000) | |
| 01-400-413 | Remodeling/Additions | 15,000 | - | 15,000 | 30,000 | 18,820 | 125.5% | 3,820 | |
| 01-400-414 | Other BC and Permits | 51,000 | - | 51,000 | 51,000 | 33,840 | 66.4% | (17,160) | |
| 01-400-415 | Contractor Registration | 10,000 | - | 10,000 | 10,000 | 4,585 | 45.9% | (5,415) | |
| 01-400-430 | Food/Health | 4,000 | - | 4,000 | 4,000 | 3,500 | 87.5% | (500) | |
| | Total Permits Costs | 400,000 | - | 400,000 | 405,000 | 188,604 | 47.2% | (211,396) | |
| Animal Control | | | | | | | | | |
| 01-400-510 | Pet Licenses | 500 | - | 500 | 500 | 455 | 91.0% | (45) | |
| 01-400-520 | Pet Impound/Quarantine | 750 | - | 750 | 450 | 60 | 8.0% | (690) | |
| | Total Animal Control | 1,250 | - | 1,250 | 950 | 515 | 41.2% | (735) | |
| Fines & Forfeitures | | | | | | | | | |
| 01-400-610 | Municipal Court Fines | 120,000 | - | 120,000 | 150,000 | 81,042 | 67.5% | (38,958) | |
| 01-400-620 | Municipal Court Security | 3,500 | - | 3,500 | 5,500 | 2,916 | 83.3% | (584) | |
| 01-400-630 | Municipal Court Technology | 4,300 | - | 4,300 | 4,695 | 2,403 | 55.9% | (1,897) | |
| 01-400-640 | Municipal Court Efficiency | 70 | - | 70 | 113 | 58 | 82.1% | (13) | |
| 01-400-650 | Court Truncancy Prevention Fund | 2,000 | - | 2,000 | 4,500 | 2,921 | 146.0% | 921 | \$5 per nonjailable misdemeanor offenses. |
| 01-400-660 | Municipal Court Jury Fund | 53 | - | 53 | 115 | 58 | 110.2% | 5 | \$0.10 per nonjailable misdemeanor offenses. |
| | Total Fines & Forfeitures | 129,923 | - | 129,923 | 164,923 | 89,398 | 68.8% | (40,525) | |
| Fees & Services | | | | | | | | | |
| 01-400-700 | FORU Management | 215,601 | - | 215,601 | 215,601 | 90,859 | 42.1% | (124,742) | |
| 01-400-701 | Special Fees | 25,000 | - | 25,000 | 25,000 | 12,498 | 50.0% | (12,502) | |
| 01-400-702 | FORMDD Management | 30,150 | - | 30,150 | 30,150 | 30,150 | 100.0% | - | Annual fee posted. |
| 01-400-801 | Credit Card Service Fee | 7,500 | - | 7,500 | 10,000 | 5,556 | 74.1% | (1,944) | |
| | Total Fees & Services | 278,251 | - | 278,251 | 280,751 | 139,063 | 50.0% | (139,188) | |
| Miscellaneous | | | | | | | | | |
| 01-400-900 | Miscellaneous | 4,000 | - | 4,000 | 4,000 | 2,663 | 66.6% | (1,337) | |
| 01-400-903 | City Event Sponsorships | - | - | - | 410 | 410 | 0.0% | 410 | State of the City tickets |
| 01-400-910 | Sale of Assets | - | - | - | 673 | 673 | 0.0% | 673 | Auction of City surplus items. |
| 01-400-930 | Donations/Grants | - | - | - | 34,901 | 34,901 | 0.0% | 34,901 | FEMA \$28k, Public Safety grants \$7k. |
| 01-400-940 | School Guard Crossing Fund | 7,400 | - | 7,400 | 7,400 | 2,868 | 38.8% | (4,532) | |
| 01-400-941 | Lease Proceeds | 2,000 | - | 2,000 | 1,582 | 1,582 | 79.1% | (418) | Lease Funds received |
| 01-400-942 | Police Seized Proceeds | - | - | - | 777 | 777 | 0.0% | 777 | Seized assets |
| | Total Miscellaneous | 13,400 | - | 13,400 | 49,744 | 43,875 | 327.4% | 30,475 | |
| Transfers | | | | | | | | | |
| 01-400-984 | Capital Replacement | 250,000 | 31,060 | 281,060 | 281,060 | 31,060 | 11.1% | (250,000) | Transfer posts as capital is purchased. |
| | Total Transfers | 250,000 | 31,060 | 281,060 | 281,060 | 31,060 | 11.1% | (250,000) | |
| Total Revenue | 9,063,518 | 31,060 | 9,094,578 | 9,586,936 | 7,015,818 | 77.1% | (2,078,760) | | |

| | Budgeted | Budget Amendment | Amended Budget | Projected | Actual | Overage/(Savings) | Comments |
|---|----------------|------------------|----------------|----------------|---------------|-------------------|----------|
| Capital Replacement | | | | | | | |
| 2022 Command Vehicle | 65,000 | - | 65,000 | 65,000 | - | (65,000) | |
| 2022 Patrol Vehicle | 34,000 | - | 34,000 | 34,000 | - | (34,000) | |
| Patrol Vehicle Outfitting | 22,000 | - | 22,000 | 22,000 | - | (22,000) | |
| 2022 Patrol Vehicle | 34,000 | - | 34,000 | 34,000 | - | (34,000) | |
| Patrol Vehicle Outfitting | 22,000 | - | 22,000 | 22,000 | - | (22,000) | |
| Ford 250 truck replacement | 45,000 | - | 45,000 | 45,000 | - | (45,000) | |
| 2021 Ford Explorer Replacement | 28,000 | - | 28,000 | 28,000 | - | (28,000) | |
| 2021 Ford Explorer, PY encumbrance | - | 27,360 | 27,360 | 27,360 | 27,360 | - | |
| Decommission patrol vehicle, PY encumbrance | - | 3,700 | 3,700 | 3,700 | 3,700 | - | |
| | 250,000 | 31,060 | 281,060 | 281,060 | 31,060 | (250,000) | |

General Fund Strategic and Capital Projects

March 31, 2022
50% of Fiscal Year

| | Budget | Budget Amendment | Amended Budget | Projection | Year-to-Date Actual | Percent of Budget | Budget Balance | Comments |
|--|------------------|------------------|------------------|------------------|---------------------|-------------------|------------------|---|
| Revenues: | | | | | | | | |
| 02-400-900 | - | - | - | - | - | 0% | - | |
| 02-400-986 | 865,000 | 43,900 | 908,900 | 908,900 | 908,900 | 100% | - | |
| Total Revenue | 865,000 | 43,900 | 908,900 | 908,900 | 908,900 | 100.0% | - | |
| Reliable & Sustainable Infrastructure | | | | | | | | |
| 02-504-101 | - | - | - | - | - | 0% | - | |
| 02-504-102 | - | - | - | - | - | 0% | - | |
| 02-504-103 | 439,416 | 551,752 | 991,168 | 881,168 | - | 0% | 991,168 | |
| 02-504-106 | 175,000 | - | 175,000 | 175,000 | - | 0% | 175,000 | |
| 02-504-107 | 85,000 | - | 85,000 | 85,000 | - | 0% | 85,000 | |
| 02-504-108 | 95,000 | - | 95,000 | 95,000 | - | 0% | 95,000 | |
| 02-504-109 | 40,000 | (40,000) | - | - | - | 0% | - | Project on hold. |
| 02-504-110 | 10,000 | - | 10,000 | 10,000 | - | 0% | 10,000 | |
| 02-504-111 | 50,000 | - | 50,000 | 50,000 | - | 0% | 50,000 | |
| 02-504-112 | 40,000 | - | 40,000 | 40,000 | - | 0% | 40,000 | |
| 02-504-113 | 75,000 | - | 75,000 | 50,000 | - | 0% | 75,000 | |
| 02-504-114 | 200,000 | - | 200,000 | 50,000 | 46,979 | 23% | 153,021 | Roadway and Drainage CIP's completed. |
| Total Reliable & Sustainable Infrastructure | 1,209,416 | 511,752 | 1,721,168 | 1,436,168 | 46,979 | | 1,674,189 | |
| Public Health, Safety and Welfare | | | | | | | | |
| 02-505-101 | 5,000 | (4,213) | 787 | 787 | - | 0% | 787 | Budget adjustment to reflect PY Project Balance |
| 02-505-102 | 5,000 | 11,794 | 16,794 | 16,794 | 1,128 | 7% | 15,666 | Budget adjustment to reflect PY Project Balance |
| 02-505-103 | 5,000 | 17,394 | 22,394 | 22,394 | 1,128 | 5% | 21,266 | Budget adjustment to reflect PY Project Balance |
| Total Public Health, Safety and Welfare | 15,000 | 24,975 | 39,975 | 39,975 | 2,256 | | 37,719 | |
| Operational Excellence | | | | | | | | |
| 02-506-101 | - | - | - | - | - | 0% | - | |
| 02-506-102 | - | 3,034 | 3,034 | 3,034 | - | 0% | 3,034 | Budget adjustment to reflect PY Project Balance |
| 02-506-105 | 50,000 | 19,610 | 69,610 | 38,610 | 1,455 | 2% | 68,156 | Budget adjustment to reflect PY Project Balance |
| 02-506-106 | - | 7,850 | 7,850 | 7,850 | 1,277 | 16% | 6,574 | Budget adjustment to reflect PY Project Balance |
| 02-506-107 | - | 56,422 | 56,422 | 56,422 | 12,835 | 23% | 43,587 | Budget adjustment to reflect PY Project Balance |
| 02-506-108 | - | - | - | - | - | 0% | - | |
| 02-506-109 | - | 26,000 | 26,000 | 26,000 | - | 0% | 26,000 | Budget adjustment to reflect PY Project Balance |
| 02-506-110 | - | - | - | - | - | 0% | - | Budget adjustment to reflect PY Project Balance |
| 02-506-111 | - | 12,500 | 12,500 | 12,500 | - | 0% | 12,500 | Budget adjustment to reflect PY Project Balance |
| 02-506-112 | 30,000 | - | 30,000 | - | - | 0% | 30,000 | |
| 02-506-113 | 15,000 | - | 15,000 | 15,000 | - | 0% | 15,000 | |
| Total Operational Excellence | 95,000 | 125,416 | 220,416 | 159,416 | 15,566 | | 159,850 | |
| Capital Outlays | | | | | | | | |
| 02-509-302 | - | - | - | - | - | 0% | - | |
| 02-509-303 | - | 524 | 524 | 524 | 524 | 100% | - | Budget adjustment to reflect PY Project Balance |
| Total Capital Outlays | - | 524 | 524 | 524 | 524 | | - | |
| Total Expenditures | 1,319,416 | 662,667 | 1,982,083 | 1,636,083 | 65,325 | 3.3% | 1,871,758 | |

**SAP Fund Balance Rollforward
and Project Allocations**

| | Fund Balance Actual 9/30/2021 | Budgeted Transfer from Gen Fund | Amended Transfer Transfer | Amended Transfer from Gen Fund | *Includes Budget Adjustments | | | Reclasses | Carryforward Fund Balance 9/30/2022 | Comments |
|--|-------------------------------------|---------------------------------------|---------------------------------|--------------------------------------|------------------------------|--------------------|---------------------|-----------|---|-----------------------|
| | | | | | Budgeted Spend | Projected Spend | Actual YTD Spend | | | |
| Reliable & Sustainable Infrastructure | | | | | | | | | | |
| 02-504-103 | 419,816 | | 571,352 | 571,352 | 991,168 | 881,168 | - | | 110,000 | Completion in Oct-22. |
| 02-504-106 | | 175,000 | | 175,000 | 175,000 | 175,000 | - | | - | |
| 02-504-107 | | 85,000 | | 85,000 | 85,000 | 85,000 | - | | - | |
| 02-504-108 | | 95,000 | | 95,000 | 95,000 | 95,000 | - | | - | |
| 02-504-109 | | 40,000 | (40,000) | - | - | - | - | | - | |
| 02-504-110 | | 10,000 | | 10,000 | 10,000 | 10,000 | - | | - | |
| 02-504-111 | | 50,000 | | 50,000 | 50,000 | 50,000 | - | | - | |
| 02-504-112 | | 40,000 | | 40,000 | 40,000 | 40,000 | - | | - | |
| 02-504-113 | | 75,000 | | 75,000 | 75,000 | 50,000 | - | | 25,000 | |
| 02-504-114 | | 200,000 | | 200,000 | 200,000 | 50,000 | 46,979 | | 150,000 | |
| Public Health, Safety & Welfare | | | | | | | | | | |
| 02-505-101 | 787 | | | - | 787 | 787 | - | | - | |
| 02-505-102 | 16,794 | | | - | 16,794 | 16,794 | 1,128 | | - | |
| 02-505-103 | 22,394 | | | - | 22,394 | 22,394 | 1,128 | | - | |
| Operational Excellence | | | | | | | | | | |
| 02-506-102 | 3,034 | | | - | 3,034 | 3,034 | - | | - | |
| 02-506-105 | 19,610 | 50,000 | | 50,000 | 69,610 | 38,610 | 1,455 | | 31,000 | |
| 02-506-106 | 7,850 | | | - | 7,850 | 7,850 | 1,277 | | - | |
| 02-506-107 | 96,422 | | (40,000) | (40,000) | 56,422 | 56,422 | 12,835 | | - | |
| 02-506-109 | 26,000 | | | - | 26,000 | 26,000 | - | | - | |
| 02-506-110 | - | | | - | - | - | - | | - | |
| 02-506-111 | 12,500 | | | - | 12,500 | 12,500 | - | | - | |
| 02-506-112 | - | 30,000 | | 30,000 | 30,000 | - | - | | 30,000 | |
| 02-506-113 | - | 15,000 | | 15,000 | 15,000 | 15,000 | - | | - | |
| Capital Outlays | | | | | | | | | | |
| 02-509-303 | 260,301 | | (259,777) | (259,777) | 524 | 524 | 524 | | - | |
| | 187,675 | | (187,675) | (187,675) | - | - | - | | - | |
| Total Fund Balance | 1,073,183 | 865,000 | 43,900 | 908,900 | 1,982,083 | 1,636,083 | 65,325 | - | 346,000 | |

Street Bond Debt Service Fund
 March 31, 2022
 50% of Fiscal Year

| | Budget | Budget Amendment | Amended Budget | Projection | Year-to-Date Actual | Percent of Budget | Budget Balance | Comments | |
|-------------------------------|--|------------------|----------------|----------------|---------------------|-------------------|----------------|---------------|------------------------------------|
| Beginning Fund Balance | 44,337 | | 44,337 | 44,337 | 44,337 | | | | |
| Revenues: | | | | | | | | | |
| 06-400-110 | General Property-I & S | 542,671 | - | 542,671 | 543,987 | 521,501 | 96% | 21,170 | Tax entry posted through Mar-22 |
| 06-400-111 | Delinquent Property | 3,000 | - | 3,000 | 3,000 | 4,798 | 160% | (1,798) | |
| 06-400-112 | Penalty & Interest | 1,500 | - | 1,500 | 1,500 | 2,432 | 162% | (932) | |
| 06-400-310 | Interest Income on Investments | 1,000 | - | 1,000 | 500 | 26 | 3% | 974 | |
| | Total Revenue | 548,171 | - | 548,171 | 548,987 | 528,757 | 96.5% | 19,414 | |
| Expenditures: | | | | | | | | | |
| 06-501-700 | Bond Principal | 450,000 | - | 450,000 | 450,000 | 450,000 | 100% | - | Annual bond principal payment made |
| 06-501-702 | Bond Interest Payable | 99,185 | - | 99,185 | 99,185 | 51,280 | 52% | 47,905 | Next bond payment is due Aug 1 |
| 06-501-703 | Bond Agent Fees | 400 | - | 400 | 400 | 200 | 50% | 200 | Next bond payment is due Aug 1 |
| | Total Expenditures | 549,585 | - | 549,585 | 549,585 | 501,480 | 91.2% | 48,105 | |
| | Transfer To/(From) Fund Balance | (1,414) | - | (1,414) | (598) | 27,277 | | | |
| | Revenue Over / (Under) Expenditures | (1,414) | - | (1,414) | (598) | 27,277 | | | |
| | Ending Fund Balance | 42,923 | - | 42,923 | 43,739 | 71,614 | | | |

Equipment and Vehicle Replacement
March 31, 2022
50% of Fiscal Year

| | Budget | Budget Amendment | Amended Budget | Projection | Year-to-Date Actual | Percent of Budget | Budget Balance | Comments |
|---|---------|------------------|----------------|------------|---------------------|-------------------|----------------|-------------------------|
| Beginning Fund Balance | 797,466 | | 872,769 | 872,769 | 872,769 | | | |
| Revenues: | | | | | | | | |
| 31-400-386 Transfer from General Fund | 275,185 | - | 275,185 | 275,185 | 275,185 | 100% | - | Annual transfer posted. |
| 31-400-387 Transfer from other General Fund Departments | - | - | - | - | - | 0% | - | |
| Total Revenue | 275,185 | - | 275,185 | 275,185 | 275,185 | 100% | - | |
| Transfers | | | | | | | | |
| 31-500-123 Transfer to General Fund for Purchases | 250,000 | 31,060 | 281,060 | 281,060 | 31,060 | 11% | 250,000 | See Note A. |
| Total Transfers Costs | 250,000 | 31,060 | 281,060 | 281,060 | 31,060 | 11% | 250,000 | |
| Total Expenditures | 250,000 | 31,060 | 281,060 | 281,060 | 31,060 | 11% | 250,000 | |
| Revenue Over / (Under) Expenditures | 25,185 | (31,060) | (5,875) | (5,875) | 244,125 | | | |
| Transfer To/(From) Fund Balance | 25,185 | | (5,875) | (5,875) | 244,125 | | | |
| Ending Fund Balance | 822,651 | - | 866,894 | 866,894 | 1,116,894 | | | |

Note A:

| <u>Budgeted Item</u> | <u>Budgeted</u> | <u>Amendment</u> | <u>Amended Budget</u> | <u>Projected</u> | <u>Actual</u> | <u>Surplus/ (Deficit)</u> | <u>Comments</u> |
|---|-----------------|------------------|-----------------------|------------------|---------------|---------------------------|-----------------|
| 2022 Command Vehicle | 65,000 | | 65,000 | 65,000 | | 65,000 | |
| 2022 Patrol Vehicle | 34,000 | | 34,000 | 34,000 | | 34,000 | |
| Patrol Vehicle Outfitting | 22,000 | | 22,000 | 22,000 | | 22,000 | |
| 2022 Patrol Vehicle | 34,000 | | 34,000 | 34,000 | | 34,000 | |
| Patrol Vehicle Outfitting | 22,000 | | 22,000 | 22,000 | | 22,000 | |
| Ford 250 truck replacement | 45,000 | | 45,000 | 45,000 | | 45,000 | |
| 2021 Ford Explorer Replacement | 28,000 | | 28,000 | 28,000 | | 28,000 | |
| 2021 Ford Explorer, PY encumbrance | - | 27,360 | 27,360 | 27,360 | 27,360 | - | |
| Decommission patrol vehicle, PY encumbrance | - | 3,700 | 3,700 | 3,700 | 3,700 | - | |
| Total Budgeted | 250,000 | 31,060 | 281,060 | 281,060 | 31,060 | 250,000 | |
| | - | - | - | - | - | - | |

Combined Utilities
March 31, 2022
50% of Fiscal Year

| | Original Budget | Budget Amendments | Amended Budget | Projection | Amended Budget vs Projection | Year-to-Date Actual | Percent of Budget | Budget Balance | Notes |
|---|------------------|-------------------|------------------|------------------|------------------------------|---------------------|-------------------|--------------------|--|
| Revenues | 6,616,599 | - | 6,616,599 | 6,639,349 | 22,750 | 2,518,601 | 38.1% | (4,097,998) | |
| Operating Expenses | | | | | | | | | |
| Personnel | 1,792,534 | - | 1,792,534 | 1,703,278 | (89,256) | 775,478 | 43.3% | 1,017,056 | |
| Supplies, Maintenance & Operations | 2,531,775 | - | 2,531,775 | 2,537,118 | 5,343 | 1,178,878 | 46.6% | 1,352,897 | |
| Services | 289,991 | - | 289,991 | 289,991 | - | 135,714 | 46.8% | 154,277 | |
| Total Operating Expenses | 4,614,300 | - | 4,614,300 | 4,530,387 | (83,913) | 2,090,070 | 45.3% | 2,524,230 | |
| Operating Income | 2,002,299 | - | 2,002,299 | 2,108,962 | 106,663 | 428,531 | 21.4% | (1,573,768) | |
| Capital & Non-Cash Adjustments | | | | | | | | | |
| Capital Outlay | 2,902,683 | 102,117 | 3,004,800 | 2,131,084 | (873,716) | 440,526 | 14.7% | 2,564,274 | Budgeted capital not purchased yet and projects are in process. |
| Depreciation | 873,801 | - | 873,801 | 873,801 | - | 436,901 | 50.0% | 436,901 | Annual depreciation is posted mid-year and end of year. |
| Asset transfer for GAAP | (2,573,815) | (55,579) | (2,629,394) | (1,866,647) | 762,747 | - | 0.0% | (2,629,394) | Asset transfers post at year end. |
| Debt Service Expense | 22,952 | - | 22,952 | 22,952 | - | 12,272 | 53.5% | 10,681 | |
| Utility transfers out | 1,006,808 | - | 1,006,808 | 1,927,018 | 920,210 | 1,006,808 | 100.0% | - | Annual transfers posted. |
| Utility transfers in | (1,006,808) | - | (1,006,808) | (1,927,018) | (920,210) | (972,094) | 96.6% | (34,714) | Annual SAP transfers posted, ERF transfer posts as capital is purchased. |
| Total Capital & Non-Cash Adjustments | 1,225,621 | 46,538 | 1,272,159 | 1,161,190 | (110,969) | 924,412 | 72.7% | 347,747 | |
| Net Income/(Loss) | 776,678 | (46,538) | 730,140 | 947,772 | 217,632 | (495,881) | -67.9% | (1,226,021) | |

Water Utility Fund Summary

March 31, 2022

50% of Fiscal Year

| | Budget | Budget Amendment | Amended Budget | Projection | Year-to-Date Actual | Percent of Budget | Budget Balance | Notes |
|------------------------------------|----------------|------------------|----------------|----------------|---------------------|-------------------|------------------|---|
| Water Revenues | 4,325,991 | - | 4,325,991 | 4,349,991 | 1,842,161 | 42.6% | (2,483,830) | |
| Water Operating Expenses | | | | | | | | |
| Personnel | 894,232 | 32,498 | 926,730 | 876,224 | 395,548 | 42.7% | 531,182 | |
| Supplies, Maintenance & Operations | 1,826,497 | - | 1,826,497 | 1,827,629 | 852,661 | 46.7% | 973,836 | |
| Services | 178,048 | - | 178,048 | 178,048 | 101,848 | 57.2% | 76,200 | |
| Total Water Operating Expenses | 2,898,777 | 32,498 | 2,931,275 | 2,881,901 | 1,350,057 | 46.1% | 1,581,218 | |
| Operating Income | 1,427,214 | (32,498) | 1,394,716 | 1,468,090 | 492,104 | 35.3% | (902,612) | |
| Capital Outlay | 1,707,894 | 9,576 | 1,717,470 | 1,061,363 | 320,820 | 18.7% | 1,396,650 | See Schedule Below |
| Depreciation | 647,324 | - | 647,324 | 647,324 | 323,662 | 50.0% | 323,662 | Depreciation posts mid-year and year-end. |
| Asset Transfer for GAAP | (1,678,815) | - | (1,678,815) | (1,023,650) | - | 0.0% | (1,678,815) | GAAP entries post at year-end. |
| Debt Service Expense | 19,280 | - | 19,280 | 19,280 | 10,308 | 53.5% | 8,972 | |
| Transfers Out | 56,032 | - | 56,032 | 56,032 | 56,032 | 100.0% | - | Budgeted transfer to ERF posted. |
| Transfers (In) | (152,820) | - | (152,820) | (152,820) | (49,025) | 32.1% | (103,795) | ERF transfers to post as capital is replaced. |
| Net Income/(Loss) | 828,319 | (42,074) | 786,245 | 860,561 | (169,693) | -21.6% | (955,938) | |

| | Budgeted | Budget Amendment | Amended Budget | Projected | YTD Actual | Budget Balance | Notes |
|---------------------------------------|------------------|------------------|------------------|------------------|----------------|------------------|-------|
| Water CIP | | | | | | | |
| Elevated Storage Tank | 181,623 | - | 181,623 | 20,000 | - | 181,623 | |
| Creek Crossings West Waterline | 220,433 | - | 220,433 | 110,216 | 6,793 | 213,640 | |
| Plant 2 HydroTank and Variable Drives | 946,815 | (43,215) | 903,600 | 525,000 | 186,222 | 717,377 | |
| SCADA System Upgrades | - | 43,215 | 43,215 | 43,215 | 43,215 | - | |
| Willow Wind/Red Bud Hill | 65,370 | - | 65,370 | 65,370 | - | 65,370 | |
| Old Frederickburg Rd | 50,000 | - | 50,000 | 50,000 | - | 50,000 | |
| Rolling Acres Trail | 61,754 | - | 61,754 | 61,754 | - | 61,754 | |
| GIS Compatible Work Order System | - | 6,250 | 6,250 | 6,250 | - | 6,250 | |
| Project Development | - | - | - | - | - | - | |
| Impact Fee Study | - | - | - | - | - | - | |
| Water Rate Study | 22,079 | - | 22,079 | 22,079 | 19,930 | 2,149 | |
| Water System EPA Risk Assessment | 7,000 | 3,326 | 10,326 | 15,634 | 15,634 | (5,308) | |
| | 1,555,074 | 9,576 | 1,564,650 | 919,518 | 271,795 | 1,292,855 | |
| Water Operations | | | | | | | |
| Ford Dump Truck | 85,000 | - | 85,000 | 85,000 | - | 85,000 | |
| Trimble GIS | 7,820 | - | 7,820 | 7,820 | - | 7,820 | |
| Ford F350 Truck | 60,000 | - | 60,000 | 49,025 | 49,025 | 10,975 | |
| | 152,820 | - | 152,820 | 141,845 | 49,025 | 103,795 | |
| Total Capital Outlay | 1,707,894 | 9,576 | 1,717,470 | 1,061,363 | 320,820 | 1,396,650 | |

Water Utility Fund Revenue

March 31, 2022

50% of Fiscal Year

| | Budget | Budget Amendment | Amended Budget | Projection | Year-to-Date Actual | Percent of Budget | Budget Balance | Comments |
|---------------------------------------|------------------|------------------|------------------|------------------|---------------------|-------------------|--------------------|---|
| Water Revenues | | | | | | | | |
| 05-401-110 Water Revenue Residential | 2,981,775 | - | 2,981,775 | 2,981,775 | 1,204,722 | 40.40% | (1,777,053) | |
| 05-401-112 Water Debt Service | 298,374 | - | 298,374 | 298,374 | 141,129 | 47.30% | (157,245) | |
| 05-401-113 Water Capital | 252,403 | - | 252,403 | 252,403 | 127,642 | 50.57% | (124,761) | |
| 05-401-120 Water Revenue Commercial | 163,841 | - | 163,841 | 163,841 | 64,049 | 39.09% | (99,792) | |
| 05-401-125 Water Contract Commercial | 158,268 | - | 158,268 | 158,268 | 83,928 | 53.03% | (74,340) | |
| 05-401-130 Water Revenue Non Potable | 18,430 | - | 18,430 | 18,430 | 3,486 | 18.91% | (14,944) | |
| 05-401-140 Water Service Connect Fees | 47,960 | - | 47,960 | 47,960 | 20,380 | 42.49% | (27,580) | |
| 05-401-150 Water Penalties | 28,440 | - | 28,440 | 28,440 | 16,450 | 57.84% | (11,990) | |
| 05-401-160 Water Impact Fees | 350,000 | - | 350,000 | 350,000 | 152,473 | 43.56% | (197,527) | |
| 05-401-170 Water Interest Income | 10,000 | - | 10,000 | 7,500 | 1,223 | 12.23% | (8,777) | |
| 05-401-180 Water-Bad Debts | (3,000) | - | (3,000) | (1,000) | (27) | 0.89% | 2,973 | |
| 05-401-194 Misc./Special Requests | 2,500 | - | 2,500 | 1,000 | - | 0.00% | (2,500) | |
| 05-401-195 Developers Contributions | - | - | - | - | - | 0.00% | - | |
| 05-401-196 Third Party Reimbursement | 1,000 | - | 1,000 | 15,000 | 11,669 | 1166.88% | 10,669 | Increased projection based on actuals to date |
| 05-401-197 Permits/Variations | 1,000 | - | 1,000 | 1,000 | 725 | 72.50% | (275) | |
| 05-401-298 Credit Card Service Fee | 15,000 | - | 15,000 | 27,000 | 14,313 | 95.42% | (687) | Increased projection based on actuals to date |
| 05-401-910 Sale of Assets | - | - | - | - | - | 0.00% | - | |
| Total Water Revenues | 4,325,991 | - | 4,325,991 | 4,349,991 | 1,842,161 | 42.58% | (2,483,830) | |

Wastewater Utility Fund Summary
March 31, 2022
50% of Fiscal Year

| | Budget | Budget Amendment | Amended Budget | Projection | Year-to-Date Actual | Percent of Budget | Budget Balance | |
|-------------------------------------|---------------|------------------|----------------|----------------|---------------------|-------------------|------------------|---|
| Wastewater Revenues | 2,290,608 | - | 2,290,608 | 2,289,358 | 676,440 | 29.5% | (1,614,168) | |
| Wastewater Operating Expenses | | | | | | | | |
| Personnel | 898,302 | (32,498) | 865,804 | 827,054 | 379,931 | 43.9% | 485,873 | |
| Supplies, Maintenance & Operations | 705,278 | - | 705,278 | 709,490 | 326,217 | 46.3% | 379,061 | |
| Services | 111,943 | - | 111,943 | 111,943 | 33,866 | 30.3% | 78,077 | |
| Total Wastewater Operating Expenses | 1,715,523 | (32,498) | 1,683,025 | 1,648,486 | 740,013 | 44.0% | 943,012 | |
| Operating Income | 575,085 | 32,498 | 607,583 | 640,872 | (63,573) | -10.5% | (671,156) | |
| Capital Outlay | 1,194,789 | 92,541 | 1,287,330 | 1,069,721 | 119,706 | 9.3% | 1,167,624 | See Schedule Below |
| Depreciation | 226,477 | - | 226,477 | 226,477 | 113,239 | 50.0% | 113,239 | Depreciation posts mid-year and year-end. |
| Asset Transfer for GAAP | (895,000) | - | (895,000) | (842,997) | - | 0.0% | (895,000) | GAAP entries post at year-end. |
| Debt Service Expense | 3,672 | - | 3,672 | 3,672 | 1,963 | 53.5% | 1,709 | |
| Transfers Out | 27,707 | - | 27,707 | 27,707 | 27,707 | 100.0% | - | Budgeted transfer to ERF posted. |
| Transfers (In) | (45,000) | (111,158) | (156,158) | (100,579) | - | 0.0% | (156,158) | ERF transfers to post as capital is replaced. |
| Net Income/(Loss) | 62,440 | 51,115 | 113,554 | 256,870 | (326,188) | -287.3% | (439,742) | |

| | Budgeted | Budget Amendment | Amended Budget | Projection | YTD Actual | Budget Balance | Notes |
|--------------------------------------|-----------|------------------|----------------|------------|------------|----------------|-------|
| Wastewater CIP Fund | | | | | | | |
| Solids Handling | 920,210 | (51,931) | 868,279 | 736,168 | 87,504 | 780,775 | |
| Future WWTP | 200,000 | 51,931 | 251,931 | 200,000 | - | 251,931 | |
| GIS Compatible Work Order System | - | 6,250 | 6,250 | 6,250 | - | 6,250 | |
| Wastewater Rate Study | 22,079 | - | 22,079 | 22,079 | 19,930 | 2,149 | |
| Wastewater System EPA Risk Assessmer | 7,500 | 30,712 | 38,212 | 4,645 | 4,645 | 33,567 | |
| | 1,149,789 | 36,962 | 1,186,751 | 969,142 | 112,079 | 1,074,672 | |
| Wastewater Operations | | | | | | | |
| Ford F250 | 45,000 | - | 45,000 | 45,000 | - | 45,000 | |
| Pumps from prior year encumbrance | - | 55,579 | 55,579 | 55,579 | 7,627 | 47,952 | |
| Total budgeted purchases | 1,194,789 | 92,541 | 1,287,330 | 1,069,721 | 119,706 | 1,167,624 | |

Wastewater Utility Fund Revenue
March 31, 2022
50% of Fiscal Year

| | Budget | Budget Amendment | Amended Budget | Projection | Year-to-Date Actual | Percent of Budget | Budget Balance | Comments |
|--------------------------------------|------------------|------------------|------------------|------------------|---------------------|-------------------|--------------------|---|
| Wastewater Revenues | | | | | | | | |
| 05-402-110 Sewer Revenue Residential | 945,512 | - | 945,512 | 945,512 | 478,281 | 50.58% | (467,231) | |
| 05-402-112 Sewer Debt Service | 56,776 | - | 56,776 | 56,776 | 27,014 | 47.58% | (29,762) | |
| 05-402-113 Sewer Capital | 95,666 | - | 95,666 | 95,666 | 48,390 | 50.58% | (47,276) | |
| 05-402-120 Sewer Revenue Commercial | 4,186 | - | 4,186 | 4,186 | 2,209 | 52.77% | (1,977) | |
| 05-402-140 Sewer Service Connect Fee | 33,138 | - | 33,138 | 33,138 | 14,000 | 42.25% | (19,138) | |
| 05-402-150 Sewer Penalties | 5,270 | - | 5,270 | 5,270 | 4,712 | 89.40% | (558) | |
| 05-402-160 Sewer Impact Fee | 225,000 | - | 225,000 | 225,000 | 100,662 | 44.74% | (124,338) | |
| 05-402-170 Sewer Interest Income | 5,000 | - | 5,000 | 3,750 | 1,191 | 23.83% | (3,809) | |
| 05-402-180 Sewer Bad Debt | (400) | - | (400) | (400) | (18) | 4.43% | 382 | |
| 05-402-190 Sewer Grant Revenue | 920,210 | - | 920,210 | 920,210 | - | 0.00% | (920,210) | ARPA/CSLFRF revenue to post as the funds are spent. |
| 05-402-191 SECO EECBG | - | - | - | - | - | 0.00% | - | |
| 05-402-194 Misc/Special Requests | - | - | - | - | - | 0.00% | - | |
| 05-402-196 Third Party Reimbursement | 250 | - | 250 | 250 | - | 0.00% | (250) | |
| 05-402-910 Sale of Assets | - | - | - | - | - | 0.00% | - | |
| Total Wastewater Revenues | 2,290,608 | - | 2,290,608 | 2,289,358 | 676,440 | 29.53% | (1,614,168) | |

Utility Equipment and Vehicle Replacement Fund

March 31, 2022

50% of Fiscal Year

| | Budget | Budget Amendment | Amended Budget | Projection | Year-to-Date Actual | Percent of Budget | Budget Balance | Comments |
|------------------|--------------------------------------|-----------------------------|---------------------------|-------------------|--------------------------------|------------------------------|---------------------------|------------------|
| Revenues: | | | | | | | | |
| 30-400-388 | Transfer from Water Division | 56,032 | - | 56,032 | 56,032 | 56,032 | 100% | - |
| 30-400-389 | Transfer from Wastewater Division | 27,707 | - | 27,707 | 27,707 | 27,707 | 100% | - |
| | Total Revenue | 83,739 | - | 83,739 | 83,739 | 83,739 | 100% | - |
| Transfers | | | | | | | | |
| 30-500-988 | Transfer to Water for Purchases | 152,820 | - | 152,820 | 152,820 | 49,025 | 32% | 103,795 |
| 30-500-989 | Transfer to Wastewater for Purchases | 45,000 | 55,579 | 100,579 | 100,579 | - | 0% | 100,579 |
| | Total Transfers Costs | 197,820 | 55,579 | 253,399 | 253,399 | 49,025 | 19% | 204,374 |
| | Total Expenditures | 197,820 | 55,579 | 253,399 | 253,399 | 49,025 | 19% | 204,374 |
| | Net Income (Loss) | (114,081) | (55,579) | (169,660) | (169,660) | 34,714 | | (204,374) |